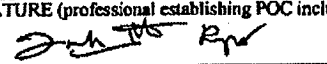
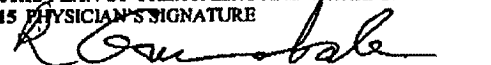


Exhibit 23

DEPARTMENT OF HEALTH AND HUMAN RESOURCES
HEALTH CARE FINANCING ADMINISTRATIONFORM APPROVED
OMB NO. 0938-0227

PLAN OF TREATMENT FOR OUTPATIENT REHABILITATION (COMPLETE FOR INITIAL CLAIMS ONLY)

1. PATIENT'S LAST NAME		FIRST NAME	M.I.	2. PROVIDER NO.	3. HICN
4. PROVIDER NAME POINTE PHYSICAL THERAPY		5. MEDICAL RECORD NO. (Optional)		6. ONSET DATE 09.05.2010	7. SOC DATE 10.05.2010
8. TYPE: <input checked="" type="checkbox"/> P T <input type="checkbox"/> OT <input type="checkbox"/> SLP <input type="checkbox"/> CR <input type="checkbox"/> R T <input type="checkbox"/> PS <input type="checkbox"/> SN <input type="checkbox"/> SW		9. PRIMARY DIAGNOSIS (Permanent Medical D.X.) LUMBAR STRAIN WITH RADICULO PATHY		10. TREATMENT DIAGNOSIS LUMBAR STRAIN WITH RADICULOPATHY	11. VISITS FROM SOC.
12. PLAN OF TREATMENT FUNCTIONAL GOALS GOALS (Short Term IN 2 WEEKS) 1. DEC PAIN @LOWER BACK TO 5/10 ON 0/10 SCALE. 2. DEC TENDERNESS @LOWER BACK TO 3/5 ON 0/5 SCALE. INC ROM @LS BY 10 DEGREE IN ALL PLANES 4. ESTABLISH HEP OUTCOME (Long Term IN 4 WEEKS) DEC PAIN @LOWER BACK TO 0-1/10 ON 0/10 SCALE 2. DEC TENDERNESS @LOWER BACK TO 0-1/5 ON 0/5 SCALE. 3. INC ROM @LS TO WFL 4. INC MMSTR TO WFL 5. INC FUNCTIONAL MOBILITY IN ADLS PAIN FREE				PLAN 1. IFC WITH MHP/CP TO THE MID & LOWER BACK FOR 15 - 20MTS 2. THX US INCLUDES 1MHZ@1.2 W/CM2 TO THE LS X 8MTS 3. FUNCTIONAL MASSAGE FOR 1 X 10 MTS 4. INSTRCT AND EDUCATE HEP 5. THX EXCS INCLUDES AROM AND STRETCHING EXCS TO LOWER BACK BOTH LE FOR 15-30 MTS	
13. SIGNATURE (professional establishing POC including prof. designation) 				14. FREQ/DURATION (e.g., 3/WK, x 4 WK.) 2-3/WK/4/WK	
15. PHYSICIAN'S SIGNATURE 				16. DATE 9-20-10	
17. CERTIFICATION FROM 09.22.2010 THROUGH 10.21.2010 <input type="checkbox"/> N/A				18. ON FILE (Print type physician's name) DR MARTIN QUIROGA	
20. INITIAL ASSESSMENT (History, medical complications, level of function at start of care. Reason for referral)				19. PRIOR HOSPITALIZATION FROM TO <input type="checkbox"/> N/A	

a 50 yr old male came to the clinic with diagnosis of lumbar strain with radiculopathy .the patient reported that he met with an accident on 09/01/2010 since then the pain has started.pt c/o pain and stiffness in low back & is radiating to both lower extremities causing difficulty in functional mobility and adl .p/rof. patient was independent in adl and functional mobility prior to the episode. social history : patient is single ,worked as a chef and is unemployed right now .past medical history : patient underwent surgery for appendisectomy when he was 18 yrs, patient admitted to hospital two times within last two yrs with pulmonary embolism ,& is on medication for high bp .functional status :pain level at ls is about 7/10 on 0/10 scale and tenderness is about 4/5 on 0/5 scale. spasm at ls 4+/5 on 0-5 scale. arom @ls is restricted due to pain..muscle power is about 3/5 on 0-5 scale endurance is poor .balance static/dynamic : good .. pt has max difficulty to go up & down stairs ,mod difficulty to get in & out of the car and bath tub patient has max difficulty to get up from the low height chair .also has mod/max difficulty with bed mobility .patient max pain with right side bending ,and rotations .patient c/o pain with walking >10 mts pt is unable to sleep on stomach for >5-10 mts, max difficulty to sit for >10-15 mts and max difficulty to stand for > 10- 15 mt. patient has max difficulty to reach for object from floor due to pain special test : positive crossed slr test .pre cautions : patient is advised to avoid sudden jerky ,twisting and turning and repeated forward bending at lower back.pt is alert and oriented and has a good rehab potential.

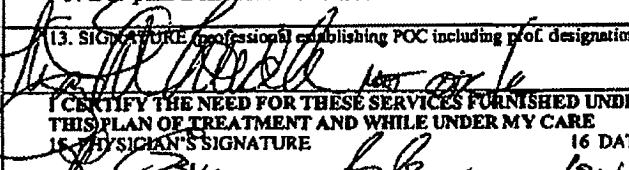
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DEPARTMENT OF HEALTH AND HUMAN RESOURCES
HEALTH CARE FINANCING ADMINISTRATIONFORM APPROVED
OMB NO. 0938-0227

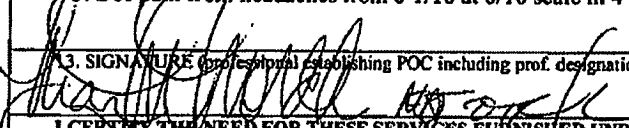
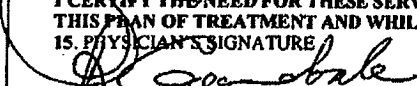
PLAN OF TREATMENT FOR OUTPATIENT REHABILITATION (COMPLETE FOR INITIAL CLAIMS ONLY)

1. PATIENT'S LAST NAME		FIRST NAME	M.I.	2. PROVIDER NO.	3. HICN
4. PROVIDER NAME POINTE PHYSICAL THERAPY		5. MEDICAL RECORD NO. (Optional)		6. ONSET DATE 09.01.2010	7. SOC DATE 10.05.2010
8. TYPE: <input type="checkbox"/> P T <input checked="" type="checkbox"/> OT <input type="checkbox"/> SLP <input type="checkbox"/> CR <input type="checkbox"/> R T <input type="checkbox"/> PS <input type="checkbox"/> SN <input type="checkbox"/> SW		9. PRIMARY DIAGNOSIS (Pertinent Medical D.X.) CERVICAL STRAIN, POST CONCUSSIVE HEADACHES		10. TREATMENT DIAGNOSIS Neck Pain, Upper Back Pain, Inc Tend and Stiffness., Headaches, Dec FN mobility	
12. PLAN OF TREATMENT FUNCTIONAL GOALS GOALS (Short Term) 1. Dec pain at CS to 5/10 at 0-10 scale in 2 wks. 2. Dec tend at CS to 2/5 at 0-5 scale in 2 wks. 3. Inc mmstr at CS to 1/4 grade. 4. Establish HEP 5. Dec pain from headaches from 8/10 at 0-10 scale in 2 wks. OUTCOME (Long Term) 1. Dec pain at CS to 0-1/10 on 0-10 scale in 4wks 2. Dec tend at CS to 0-1/5 on 0-5 scale in 4wks. 3. Inc mmstr at CS to WFL. 4. Inc functional mobility in ADL's pain free. 5. Dec pain from headaches from 0-1/10 at 0/10 scale in 4 wks.				11. VISITS FROM SOC.	
13. SIGNATURE (Professional establishing POC including prof designation)  I CERTIFY THE NEED FOR THESE SERVICES FURNISHED UNDER THIS PLAN OF TREATMENT AND WHILE UNDER MY CARE <input type="checkbox"/> N/A 15. PHYSICIAN'S SIGNATURE 16 DATE 10.1.10				14. FREQ/DURATION (e.g., 3/Wk. x 4 Wk.) 3/Wk x 4 Wk	
20. INITIAL ASSESSMENT (History, medical complications, level of function at start of care. Reason for referral)				17. CERTIFICATION FROM 10.05.2010 THROUGH 11.04.2010 <input type="checkbox"/> N/A 18. ON FILE (Print type physician's name) Dr. QUIROGA	
				19. PRIOR HOSPITALIZATION FROM TO <input type="checkbox"/> N/A	

This 50 yr male came to the clinic with the diagnosis cervical strain as well as post concussive headaches. Pt reported that he met with an accident on 09.01.2010 & pain started since then. Pt c/o severe pain and stiffness in his neck and back causing difficulty in fn mobility's & ADL's. Pt c/o of constant pain and severe headaches and dizziness. **PLOF:** Pt was Independent in ADL's & functional mobility prior to this episode. **SOCIAL HISTORY:** Single, PTA worked as a chef. **PAST MEDICAL HISTORY:** hx of pulmonary embolisms in the last 2 yrs, increased blood pressure, currently not on medication for either dx. **FUNCTIONAL STATUS** of pt is as follows Pain level at CS 8-9/10 on 0-10 scale. Tenderness at CS 4+/5 on 0-5 scale. Spasm at neck and shoulders that run down bil arms and lower back. Endurance poor, Pt is unable to cook and clean the house, c/o pain and dizziness mod/max difficulty during dressing and grooming, unable to sleep on sides >15-20min, sit to watch TV >15-20 min. ADL task Feeding independent, Grooming max-mod A, Washing UB max A- mod A, LB mod A- min A, Dressing UB mod A, LB mod A- min A, Toileting independent, c/o pain during Bed mobility & transfers, ADL transfer sit to stand 1. **SPECIAL TEST:** Cervical Compression test +ve, **PRECAUTIONS:** Patient is advised to avoid sudden jerky, twisting and turning neither movements at spine, nor lift heavy weight at this time. Pt's co-ordination is fair. Pt is alert and oriented and has good rehab potential.

DEPARTMENT OF HEALTH AND HUMAN RESOURCES
HEALTH CARE FINANCING ADMINISTRATIONFORM APPROVED
OMB NO. 0938-0227

PLAN OF TREATMENT FOR OUTPATIENT REHABILITATION (COMPLETE FOR INITIAL CLAIMS ONLY)

1. PATIENT'S LAST NAME		FIRST NAME		M.I.	2. PROVIDER NO.	3. HIC
4. PROVIDER NAME POINTE PHYSICAL THERAPY		5. MEDICAL RECORD NO. (Optional)			6. ONSET DATE 10.16.2010	7. SOC DATE 11.02.2010
8. TYPE: <input type="checkbox"/> P T <input checked="" type="checkbox"/> OT <input type="checkbox"/> SLP <input type="checkbox"/> CR <input type="checkbox"/> R T <input type="checkbox"/> PS <input type="checkbox"/> SN <input type="checkbox"/> SW		9. PRIMARY DIAGNOSIS (Pertinent Medical D.X.) CERVICAL STRAIN POST TRAUMATIC HEADACHES			10. TREATMENT DIAGNOSIS Neck and Upper/Mid Back Pain, Headaches, Inc Tend and Stiffness, Dec FN mobility.	11. VISITS FROM SOC.
12. PLAN OF TREATMENT FUNCTIONAL GOALS GOALS (Short Term) 1. Dec pain at CS/TS to 5/10 at 0-10 scale in 2 wks. 2. Dec tend at CS/TS to 2/5 at 0-5 scale in 2 wks. 3. Inc mmstr at CS to 1/2 grade. 4. Establish HEP. 5. Dec pain from headaches from 8/10 at 0-10 scale in 2 wks. OUTCOME (Long Term) 1. Dec pain at CS/TS to 0-1/10 on 0-10 scale in 4wks 2. Dec tend at CS/TS to 0-1/5 on 0-5 scale in 4wks. 3. Inc mmstr at CS to WFL. 4. Inc functional mobility in ADL's pain free. 5. Dec pain from headaches from 0-1/10 at 0/10 scale in 4 wks.					PLAN 1. Thx aarom /arom/pre at C.S/TS/stretching. 2. Instruct & educate HEP. 3. Therapeutic US to trapezius 3.3MHz 1.3W/cm2 x 08 min. 4. IFC with MHP to CS/TS. 5. Manual Therapy to CS/TS. 6. instruct & educate on compensatory strategies for headaches	
13. SIGNATURE (Professional establishing POC including prof. designation) 					14. FREQ/DURATION (e.g., 3/Wk. x 4 Wk.) 3/wk x 4/WK	
15. I CERTIFY THE NEED FOR THESE SERVICES FURNISHED UNDER THIS PLAN OF TREATMENT AND WHILE UNDER MY CARE 15. PHYSICIAN'S SIGNATURE  16 DATE 11/11/10					17. CERTIFICATION FROM 11.02.2010 THROUGH 12.01.2010 <input type="checkbox"/> N/A 18. ON FILE (Print /type physician's name) Dr. QUIROGA	
20. INITIAL ASSESSMENT (History, medical complications, level of function at start of care. Reason for referral)					19. PRIOR HOSPITALIZATION FROM TO <input type="checkbox"/> N/A	

This 20 yr female came to the clinic with the diagnosis cervical strain and post traumatic headaches. Pt reported that she met with an accident on 10/16/2010 & pain started since then. Pt c/o severe pain and stiffness in her neck and upper/mid back causing difficulty in fn mobility's & ADL's. Pt c/o of neck and back pain that is severe and radiating down her RT arm, pt also complains of severe headaches that are debilitating. **PLOF:** Pt was Independent in ADL's & functional mobility prior to this episode. **SOCIAL HISTORY:** Pt is single and currently is unemployed at this time. **PAST MEDICAL HISTORY:** N/A. **FUNCTIONAL STATUS** of pt is as follows Pain level at C.S 8/10 on 0-10 scale. Tenderness at CS 4/5 on 0-5 scale. Spasm at B upper & lower Trapezius is 4/5 at 0-5 scale. Manual ms strength at C.S 3+/5 on 0-5 scale. Endurance fair, Pt is unable to cook and clean the house, c/o pain mod/max difficulty during dressing and grooming, unable to sleep on sides >15-20 min, sit to watch TV >10-15 min. ADL task Feeding independent, Grooming mod A, Washing UB max A- mod A, LB mod A- min A, Dressing UB mod A, LB mod A- min A, Toileting independent, c/o pain during Bed mobility & transfers, ADL transfer sit to stand, tub - Independent. Pt is unable to look up, down & around **SPECIAL TEST:** Cervical Compression test +ve, **PRECAUTIONS:** Patient is advised to avoid sudden jerky, twisting and turning movements at neck and spine. Pt's co-ordination is fair. Pt is alert and oriented and has good rehab potential.